IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 29TH NOVEMBER 2006 / 8TH AGRAHAYANA 1928

WP(C).No. 31579 of 2006(H)

PETITIONER:

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1. M/S. ALUKKAS JEWELLERY,
   OPPOSITE MAHARAJA'S COLLEGE GROUND,
   M.G.ROAD, ERNAKULAM, REPRESENTED BY
   ITS MANAGING PARTNER, SRI. PAUL ALUKKAS.

2. M/S. BHIMA JEWELS,
   JEWEL JUNCTION, M.G.ROAD, ERNAKULAM,
   REPRESENTED BY ITS MANAGING PARTNER,
   B.BINDU MADHAV.

3. ALL KERALA GOLD AND SILVER MERCHANTS'
   ASSOCIATION, REGISTERED OFFICE: MULLACKAL,
   ALAPPUZHA, REPRESENTED BY ITS CHAIRMAN,
   SHRI. BINDU MADHAV.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

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1. STATE OF KERALA, REPRESENTED BY
   THE CHIEF SECRETARY, GOVT. SECRETARIAT,
   TRIVANDRUM.

2. MINISTRY OF FINANCE,
   GOVT. OF KERALA, REPRESENTED BY THE SECRETARY,
   TAXES DEPARTMENT, TRIVANDRUM.

3. COMMISSIONER OF COMMERCIAL TAXES,
   THIRUVANANTHAPURAM.

4. ASSISTANT COMMISSIONER,
   KVAT SPECIAL CIRCLE II, ERNAKULAM.

BY GOVERNMENT PLEADER SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/11/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).NO.31579 of 2006-H

Dated this the 29th day of November, 2006

JUDGMENT

The petitioners are jewelleries and their association. They feel aggrieved by the provision provided for compounding in Ext.P1 Finance Act at Sec.8 (f) (i) (ii) and (iv). According to them, a discrimination is practised against the existing jewellery owners when compared to the owners of new entries into that. The 3rd petitioner association has preferred Ext.P2 representation before the Government, highlighting their grievances. The learned counsel for the petitioners submitted that without prejudice to the contentions of the petitioners regarding the constitutional validity of the above provision, the Government may be directed to consider Ext.P2 representation.

2. I heard the learned Government Pleader for the respondents. The learned Government Pleader submitted that Ext.P2 is not a statutory representation and therefore, the Government have no duty to consider that. He also pointed out that compounding is optional and therefore they cannot normally have any grievance against the provision for compounding.

3. Ours is a democratic elected Government. When citizens place their grievances before the Government, I feel that the Government should look into that grievances and try to redress the same. If the same is not granted, they should be informed accordingly. Therefore, the second respondent is directed to look into the grievances highlighted in Ext.P2, by the 3rd petitioner and take appropriate decisions thereon, in accordance with law, as expeditiously as possible and at any rate within three months from the date of production of a copy of this judgment. The representative of the third respondent may be given an opportunity of being heard before final orders are passed as directed above.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,JUDGE.

MS